

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

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Laurence Robert Otto,

Civil No. 04-3369 (RHK/RLE)

Plaintiff,

vs.

Stuart Burgmann, Agent of the  
Internal Revenue Service; and  
Dennis L. Parizak, Agent for the  
Internal Revenue Service

Defendants.

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Based upon the Report and Recommendation of United States Magistrate Judge Raymond L. Erickson, and after an independent review of the files, records and proceedings in the above-entitled matter, it is **ORDERED**:

1. The Report and Recommendation (Doc. No. 4) is **ADOPTED**;
2. Plaintiff's Motion for a Default Judgment (Doc. No. 3) is **DENIED, BUT WITHOUT PREJUDICE**; and
3. Plaintiff is allowed until September 15, 2005, to effect service of process on the Defendants.

Dated: August 26, 2005

s/Richard H. Kyle  
RICHARD H. KYLE  
United States District Judge